

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF GEORGIA
MACON DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

RAY E. GRIGGERS II, *et al.*,

Defendants.

CIVIL ACTION NO. 5:22-cv-310 (MTT)

ORDER

The United States filed this tax action against Ray E. Griggers II to recover over \$900,000 in unpaid federal income tax liabilities and to foreclose federal tax liens under 26 U.S.C. §§ 7401, 7402, and 7403. Doc. 6. Three motions are currently pending before the Court:

1. Motion for Jury Trial (Doc. 124): On December 5, 2024, Mr. Griggers filed a motion requesting a jury trial.
2. Motion to Strike Jury Trial Demand (Doc. 126): On December 23, 2024, the United States moved to strike Mr. Griggers's demand for a jury trial as untimely.
3. Motion to Vacate, Motion for Leave to File Out of Time, and Motion for Evidentiary Hearing (Doc. 115):¹ On January 16, 2025, Mr. Griggers filed a motion asking the Court to vacate its partial summary judgment in favor of the United States and to hold an evidentiary hearing to determine the specific taxable activities that generated his tax liabilities. Alternatively, he asks that the Court dismiss the entire case with prejudice.

¹ On September 23, 2024, the Court denied Mr. Griggers's motion for summary judgment and granted in part and denied in part the United States's motion for summary judgment—the Court granted summary judgment for the tax years 2002, 2003, 2004, 2015, and 2017 and denied summary judgment for the 2009 tax year (Doc. 109).

Mr. Griggers's motion for jury trial (Doc. 124) will be **DENIED** by separate order. Counsel for the United States is hereby **ORDERED** to file restricted to case participants and court users within **FOURTEEN (14)** days of the entry of this Order the following documents that were produced to Mr. Griggers (Doc. 128 at 6):

- Exam files for Mr. Griggers for tax years 2002-2004
- Exam files for Griggers for tax year 2009
- Exam files for Griggers for tax years 2015-2017

The Court reserves ruling on Mr. Griggers's motion to vacate (Doc. 115) until it reviews those documents. However, the Court provides notice that the method of calculation of tax liabilities for the years in question could be an issue at trial.

SO ORDERED, this 28th day of February, 2025.

S/ Marc T. Treadwell
MARC T. TREADWELL, JUDGE
UNITED STATES DISTRICT COURT